

**COMBINED DECLARATION AND
POWER OF ATTORNEY FOR PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

METHOD OF MAKING ALKYL ESTERS

the specification of which:

x is attached hereto.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the United States Patent and Trademark Office all information which I know to be material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below. I have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

<u>Number</u>	<u>Country</u>	<u>Day/Month/Year Filed</u>	<u>Is Priority Claimed?</u>
NONE			

I hereby claim the benefit under Title 35, United States Code, § 119(e) of any United States provisional application(s) listed below.

<u>Application Number</u>	<u>Filing Date</u>
60/470,784	May 15, 2003

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below. Insofar as the subject matter of each of the claims of this application is

not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

<u>Serial No.</u>	<u>Filing Date</u>	<u>Patented, Pending, or Abandoned</u>
NONE		

I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

This declaration names TWO (2) inventor(s) below.

Franz J. Luxem
William M. Troy

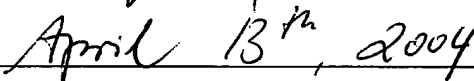
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First inventor's signature:



Date Signed:



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Date Signed:

April 13, 2004
